

**Government of Pakistan
Revenue Division
Federal Board of Revenue
Inland Revenue**

C.No.1 (1) Secy-ST-Ops/2023/42340-R

Islamabad, the 15th March, 2023

Sales Tax General Order # 09 of 2023
(Operations)

Subject: Sales Tax Refund to Manufacturers of Five Export Oriented Sectors (Textile, Carpet, Leather, Surgical & Sports Goods)

After abolition of zero-rated tax regime under SRO 1125(I)/2011 dated 31.12.2011, purchases (whether through imports or domestic supplies) in textile sector were subjected to sales tax @ 17% and the inputs consumed in exported goods, thus, became liable to be refunded to the exporters. In order to facilitate the cash flow requirements of export-oriented sectors particularly textile exporters, an automated Sales Tax e-Refund System (FASTER) was introduced to process and sanction exporters' refunds expeditiously. However, it continued to malfunction on multiple counts producing suboptimal outcomes and was found deficient in effectively analyzing the admissibility of refund in relation to quantity and quality of inputs claimed by the taxpayers, resulting in allowing portion of refund relating to such inputs which otherwise were not liable to be allowed either on the basis of excess consumption or otherwise being inadmissible under the law. These system glitches created problems for exporters in terms of uncertainty and stuck-up liquidity, and for the tax administration in terms of credibility deficit.

2. Hence, in order to ensure certainty, transparency and truthfulness in processing of sales tax refunds across-the-board and issuance of valid and legitimate refunds to the exporting units, and also to safeguard the government revenue, FBR has decided to upgrade the automated system by incorporating benchmarks and input/output ratios which were finalized after due deliberations made with members from Customs authorities, Textile Exporters Association of Pakistan, Hosiery

Manufacturer Association, IOCO Directorate, Consultants on Textile Sector study and Inland Revenue officers.

3. Therefore, Federal Board of Revenue is pleased to make following alterations in fully automated system-FASTER.

- (i) Value addition check shall be 15% both for exports and local supplies for filing of Annex-H for current tax period.
- (ii) The total amount of refund paid against the claims filed and processed shall not exceed the lower of the two amounts, namely, the amount of input tax actually consumed in goods as exported/supplied at zero-rated rate, or 12% of the exports.
- (iii) Inadmissible inputs in terms of Section 8 of the Sales Tax Act, 1990 shall not be allowed during processing of refunds through FASTER.
- (iv) Input tax adjustment shall not be allowed to the manufacturers of these sectors on the goods which are not related to their business activity. The negative list of such unrelated goods is **annexed**;
- (v) The suppliers who have attained status of abnormal tax profile or blacklisted shall not be processed by automated system FASTER.

In addition to the checks/risk parameters already implemented through FASTER, the following risk parameters shall be applied in the automated refund processing system;

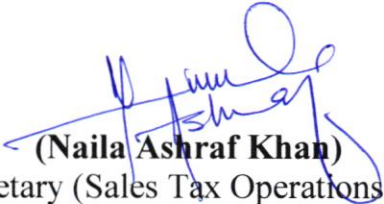
Risk Parameters:

- i. FASTER shall defer proportionate input tax refund against export GD under objection.
- ii. Logical check shall be enabled in system to cross match the date of export GD with the date of purchase invoices.
- iii. Total amount of refund sanctioned and refund deferred shall not exceed the total amount of refund claim.
- iv. First claim of refund by newly-registered exporters for first twelve months shall be excluded from FASTER and be processed through STARR / ERS.
- v. Refund claim once excluded from FASTER shall not be allowed to roll back. It shall be processed only through STARR / ERS;

- vi. For refund claim of a commercial exporters, the payment of such refund shall be made after the realization of export proceeds.
- vii. Refund to the exporters against fixed assets shall not be processed through FASTER and shall be paid after verification of installation/utilization by the field formations.
- viii. Expenses incurred on utilities shall be prorated on the basis of consumption between zero rated supplies and domestic sales.

4. The Board shall add or delete or modify the Annexures or conditions / benchmarks mentioned therein as and when deemed necessary after recommendations of the field formations holding jurisdiction over the export-oriented sectors.

5. This issues with the approval of the competent authority, Member IR-Operations, FBR, Islamabad and shall be applicable with effect from the return filed in the Month of March 2023.


(Naila Ashraf Khan)
Secretary (Sales Tax Operations)

Cc:

- (i) SA to Member (IR Ops), FBR, Islamabad
- (ii) Member (IT), FBR, Islamabad
- (iii) Member (IR-Policy), FBR, Islamabad
- (iv) Chief Commissioners-IR, LTOs/MTO/CTOs/RTOs
- (v) CEO, PRAL, Islamabad
- (vi) Director (Program), Reforms & Modernization, FBR(HQ), Islamabad
- (vii) Webmaster FBR (HQ), Islamabad for uploading

ANNEX

Sr.	Code	Item
1	0101	Horses, asses, mules and hinnies live
2	0102	Bovine animals live
3	0103	Swine live
4	0104	Sheep and goats live
5	0105	Poultry live, fowls of the species gallus domesticus, ducks, geese, turkeys and guinea fowls
6	0106	Animals, n.e.s. in chapter 01 live
7	0201	Meat of bovine animals fresh or chilled
8	0202	Meat of bovine animals frozen
9	0203	Meat of swine fresh, chilled or frozen
10	0204	Meat of sheep or goats fresh, chilled or frozen
11	0205	Meat of horses, asses, mules or hinnies fresh, chilled or frozen
12	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies fresh, chilled or frozen
13	0207	Meat and edible offal of poultry of the poultry of heading no. 0105, (ie fowls of the species gallus domesticus), fresh, chilled or frozen
14	0208	Meat and edible meat offal, n.e.s. in chapter 2 fresh, chilled or frozen
15	0209	Pig fat, free of lean meat, and poultry fat, (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked
16	0210	Meat and edible meat offal salted, in brine, dried or smoked edible flours and meals of meat or meat offal
17	0301	Fish live
18	0302	Fish fresh or chilled (excluding fish fillets and other fish meat of heading no. 0304)
19	0303	Fish frozen (excluding fish fillets and other fish meat of heading no. 0304)
20	0304	Fish fillets and other fish meat (whether or not minced) fresh, chilled or frozen
21	0305	Fish dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process, fish meal fit for human consumption
22	0306	Crustaceans, in shell or not, live, fresh, chilled, frozen, dried, salted or in brine crustaceans, in shell, cooked by steaming or boiling in water, chilled or not, frozen, dried, salted or in brine
23	0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted in brine aquatic invertebrates (not crustaceans and molluscs) live, fresh, chilled, frozen, dried, salted or in brine
24	0401	Milk and cream not concentrated nor containing added sugar or other sweetening matter
25	0402	Milk and cream concentrated or containing added sugar or other sweetening matter
26	0403	Buttermilk, curdled milk and cream, yoghurt, kephir, fermented or acidified milk or cream, whether or not concentrated, containing added sugar, sweetening matter, flavoured or added fruit or cocoa
27	0404	Whey and products consisting of natural milk constituents whether or not containing added sugar or other sweetening matter, not elsewhere specified or included
28	0405	Butter and other fats and oils derived from milk
29	0406	Cheese and curd
30	0407	Birds eggs, in shell fresh, preserved or cooked
31	0408	Birds eggs, not in shell egg yolks, fresh, dried, cooked by steaming or boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter
32	0409	Honey natural
33	0410	Edible products of animal origin not elsewhere specified or included
34	0501	Human hair unworked, whether or not washed or scoured waste of human hair
35	0502	Pigs, hogs or boars bristles and hair and waste thereof
36	0503	Horsehair and horsehair waste whether or not put up as a layer with or without supporting material
37	0504	Guts, bladders and stomachs of animals (other than fish) whole and pieces thereof
38	0505	Skins and other parts of birds with feathers, down feathers, down and parts thereof not further worked than cleaned, disinfected, treated for preservation powder, waste and parts of feathers
39	0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised powder and waste of these products
40	0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks unworked or simply prepared, not cut to shape waste and powder of these products
41	0508	Coral and similar materials, unworked or simply prepared, shells of molluscs, crustaceans or echinoderms and cuttle-bone, not cut to shape powder and waste thereof
42	0509	Sponges, natural of animal origin
43	0510	Ambergris, castoreum, civet and musk cantharides bile, dried or not glands, other animal products used in preparation of pharmaceutical products, fresh chilled, frozen or otherwise provisionally preserved
44	0511	Animal products not elsewhere specified or included dead animals of chapter 1 or 3, unfit for human consumption
45	0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes dormant, in growth or in flower chicory plants and roots other than roots of heading no. 1212
46	0602	Plants, live n.e.s. in heading no. 0601, (including their roots) cuttings and slips mushroom spawn
47	0603	Flowers cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared
48	0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated etc.
49	0701	Potatoes fresh or chilled
50	0702	Tomatoes fresh or chilled
51	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables fresh or chilled
52	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas fresh or chilled
53	0705	Lettuce (lactuca sativa) and chicory (cichorium spp.) fresh or chilled
54	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots fresh or chilled
55	0707	Cucumbers and gherkins fresh or chilled
56	0708	Leguminous vegetables shelled or unshelled, fresh or chilled
57	0709	Vegetables, n.e.s. in chapter 07 fresh or chilled
58	0710	Vegetables (uncooked or cooked by steaming or boiling in water) frozen
59	0711	Vegetables provisionally preserved (eg by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
60	0712	Vegetables, dried whole, cut, sliced, broken or in powder, but not further prepared
61	0713	Vegetables, dried leguminous shelled, whether or not skinned or split
62	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content fresh or dried, whether or not sliced or in the form of pellets sago pith

63	0801	Nuts, edible coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled
64	0802	Nuts (excluding coconuts, Brazils and cashew nuts) fresh or dried, whether or not shelled or peeled
65	0803	Bananas, including plantains fresh or dried
66	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens fresh or dried
67	0805	Citrus fruit fresh or dried
68	0806	Grapes fresh or dried
69	0807	Melons (including watermelons) and papaws (papayas) fresh
70	0808	Apples, pears and quinces fresh
71	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh
72	0810	Fruit, fresh n.e.s. in chapter 8
73	0811	Fruit and nuts uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter
74	0812	Fruit and nuts provisionally preserved (eg by sulphur dioxide gas, brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
75	0813	Fruit, dried, other than that of heading no. 0801 to 0806 mixtures of nuts or dried fruits of this chapter
76	0814	Peel of citrus fruit or melons (including watermelons) fresh, frozen dried or provisionally preserved in brine, in sulphur water or in other preservative solutions
77	0901	Coffee, whether or not roasted or decaffeinated husks and skins coffee substitutes containing coffee in any proportion
78	0902	Tea
79	0903	Mate
80	0904	Pepper of the genus piper dried or crushed or ground fruits of the genus capsicum or of the genus pimenta
81	0905	Vanilla
82	0906	Cinnamon and cinnamon-tree flowers
83	0907	Cloves (whole fruit, cloves and stems)
84	0908	Nutmeg, mace and cardamoms
85	0909	Seeds of anise, badian, fennel, coriander, cumin, caraway or juniper
86	0910	Ginger, saffron, tumeric (curcuma), thyme, bay leaves, curry and other spices
87	1001	Wheat and meslin
88	1002	Rye
89	1003	Barley
90	1004	Oats
91	1005	Maize (corn)
92	1006	Rice
93	1007	Grain sorghum
94	1008	Buckwheat, millet and canary seed other cereals
95	1101	Wheat or meslin flour
96	1102	Cereal flours other than of wheat or meslin
97	1103	Cereal groats meal and pellets
98	1104	Cereal grains otherwise worked (eg hulled, rolled, flaked, pearled, sliced or kibbled) except rice of heading no. 1006 germ of cereals whole, rolled, flaked or ground
99	1105	Flour, meal, and flakes of potatoes
100	1106	Flour and meal of the dried leguminous vegetables of heading no. 0713, of sago or of roots or tubers of heading no. 0714 flour, meal and powder of the products of chapter 8
101	1107	Malt whether or not roasted
102	1109	Wheat gluten whether or not dried
103	1201	Soya beans whether or not broken
104	1202	Ground-nuts not roasted or otherwise cooked, whether or not shelled or broken
105	1203	Copra
106	1204	Oil seeds linseed, whether or not broken
107	1205	Rape or colza seeds whether or not broken
108	1206	Sunflower seeds whether or not broken
109	1207	Oil seeds and oleaginous fruits, others n.e.s. in chapter 12 whether or not broken
110	1208	Flours and meals of oil seeds or oleaginous fruits other than those of mustard
111	1209	Seeds, fruit and spores of a kind used for sowing
112	1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets lupulin
113	1211	Plants and parts of plants (including seeds and fruits), used primarily in perfumery, pharmacy for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not crushed or powdered
114	1212	Locust beans, seaweeds and other algae, sugar beet, sugar cane fresh, dried, whether or not ground fruit stones, kernels and other vegetable products (including unroasted chicory roots) used primarily for human consumption, n.e.s.
115	1213	Cereal straw and husks, unprepared whether or not chopped, ground, pressed or in the form of pellets
116	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets
117	1302	Vegetable saps and extracts pectic substances, pectinates and pectates agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products
118	1401	Vegetable materials of a kind used primarily for plaiting (eg bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw and lime bark)
119	1402	Vegetable materials of a kind used primarily as stuffing or as padding (eg kapok, vegetable hair and eel grass), whether or not put up as a layer with or without supporting material
120	1403	Vegetable materials of a kind used primarily in brooms or brushes (eg broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles
121	1404	Vegetable products not elsewhere specified or included
122	1501	Lard other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted
123	1502	Fats of bovine animals, sheep or goats raw or rendered, whether or not pressed or solvent-extracted
124	1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil not emulsified or mixed or otherwise prepared
125	1504	Fats and oils and their fractions of fish or marine mammals whether or not refined, but not chemically modified
126	1505	Wool grease and fatty substances derived therefrom (including lanolin)
127	1506	Animal fats and oils and their fractions whether or not refined, but not chemically modified, n.e.s. in chapter 15
128	1507	Soya-bean oil and its fractions whether or not refined, but not chemically modified
129	1508	Ground nut oil and its fractions whether or not refined, but not chemically modified
130	1509	Olive oil and its fractions whether or not refined, but not chemically modified
131	1510	Oils and their fractions n.e.s. in chapter 15, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading no. 1509

132	1511	Palm oil and its fractions whether or not refined, but not chemically modified
133	1512a	Sunflower oil
134	1512b	Cottonseed oil
135	1512c	Others
136	1513	Coconut (copra), palm kernel or babassu oil and their fractions whether or not refined but not chemically modified
137	1514	Rape, colza or mustard oil and their fractions whether or not refined, but not chemically modified
138	1515a	Corn oil
139	1515b	Others
140	1516	Animal or vegetable fats and oils and their fractions partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared
141	1517	Margarine edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils of heading no. 1516
142	1518	Animal or vegetable fats, oils, fractions, modified in any way, excluding heading no. 1516 inedible versions of animal or vegetable fats, oils or fractions of this chapter, n.e.s. or included
143	1519	Industrial monocarboxylic fatty acids acid oils from refining industrial fatty alcohols, *** NOTE*** data from this heading moved to new heading no. 3823 from 1 January 1996
144	1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti whether or not refined or coloured
145	1522	Degras residues resulting from the treatment of fatty substances or animal or vegetable waxes
146	1601	Sausages and similar products of meat, meat offal or blood food preparations based on these products
147	1602	Prepared or preserved meat, meat offal or blood
148	1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates
149	1604	Prepared or preserved fish caviar and caviar substitutes prepared from fish eggs
150	1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved
151	1701a	Beet sugar
152	1701b	Cane sugar
153	1701c	Gur / Jaggery
154	1701d	Sucrose
155	1701e	Other
156	1702	Sugars, including lactose, maltose, glucose or fructose in solid form sugar syrups without added flavouring or colouring matter artificial honey, whether or not mixed with natural honey caramel
157	1703	Molasses resulting from the extraction or refining of sugar
158	1704	Sugar confectionery (including white chocolate), not containing cocoa
159	1801	Cocoa beans whole or broken, raw or roasted
160	1802	Cocoa shells, husks, skins and other cocoa waste
161	1803	Cocoa paste whether or not defatted
162	1804	Cocoa butter, fat and oil
163	1805	Cocoa powder, not containing added sugar or other sweetening matter
164	1806	Chocolate and other food preparations containing cocoa
165	1901	Malt extract flour, meal, starch or malt extract products, no cocoa powder or less than 50% cocoa powder by weight, n.e.s products of goods of heading no. 0401-0404 containing less than 10% cocoa
166	1902	Pasta whether or not cooked or stuffed with meat or other substance, or otherwise prepared, eg spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni couscous, whether or not prepared
167	1903	Tapioca and substitutes therefor prepared from starch in the form of flakes, grains, pearls, siftings or similar forms
168	1904	Prepared foods obtained by swelling, roasting of cereals or cereal products (eg corn flakes) cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared
169	1905	Bread, pastry, cakes, biscuits, other bakers wares, whether or not containing cocoa communion wafers, empty cachets suitable for pharmaceutical use, sealing wafers, rice paper and similar products
170	2001	Vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid
171	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid
172	2003	Mushrooms and truffles, prepared or preserved other than by vinegar or acetic acid
173	2004	Vegetable preparations n.e.s. prepared or preserved otherwise than by vinegar or acetic acid, frozen
174	2005	Vegetable preparations n.e.s. prepared or preserved otherwise than by vinegar or acetic acid, not frozen
175	2006	Fruit, nuts, fruit-peel and other parts of plants preserved by sugar (drained, glace or crystallised)
176	2007	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations whether or not containing added sugar or other sweetening matter
177	2008	Fruit, nuts and other edible parts of plants prepared or preserved in ways n.e.s., whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included
178	2009	Fruit juices (including grape must) and vegetable juices, unfermented, not containing added spirit whether or not containing added sugar or other sweetening matter
179	2101	Extracts, essences, concentrates of coffee, tea or mate preparations with a basis of these products or with a basis of coffee, tea or mate roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof
180	2102	Yeasts (active or inactive) other single-cell micro-organisms, dead (but not including vaccines of heading no. 3002) prepared baking powders
181	2103	Sauces and preparations therefor mixed condiments and mixed seasonings, mustard flour and meal and prepared mustard
182	2104	Soups and broths and preparations therefor homogenised composite food preparations
183	2105	Ice cream and other edible ice whether or not containing cocoa
184	2106	Food preparations not elsewhere specified or included
185	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured ice and snow
186	2202a	Aerated waters
187	2202b	Mineral Waters
188	2202c	non-alcoholic beer
189	2202d	Others
190	2203	Beer made from malt
191	2204	Wine of fresh grapes, including fortified wines grape must other than that of heading no. 2009
192	2205	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances
193	2206	Fermented beverages, n.e.s. in chapter 22 (eg cider, perry, mead)
194	2208	Ethyl alcohol, undenatured of an alcoholic strength by volume of less than 80% volume spirits, liqueurs, other beverages compound alcoholic preparations of a kind used for the manufacture of beverages
195	2209	Vinegar and substitutes for vinegar obtained from acetic acid
196	2301	Flours, meal and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption greaves

197	2302	Bran, sharps and other residues whether or not in the form of pellets derived from the sifting, milling or other working of cereals or of leguminous plants
198	2303	Residues of starch manufacture, similar residues beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets
199	2304	Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil
200	2305	Oil-cake and other solid residues whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil
201	2306a	Cottonseed oil cake
202	2306b	Sunflower oil cake
203	2306c	Rape or colza seed oil cake
204	2306d	Other oil cake
205	2307	Wine lees argol
206	2308	Vegetable materials and vegetable waste, vegetable residues and bi-products whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included
207	2309	Preparations of a kind used in animal feeding
208	2401	Tobacco, unmanufactured tobacco refuse
209	2402a	Cigaretters
210	2402b	Cigars, cheroots, cigarillos
211	2403	Manufactured tobacco and manufactured tobacco substitutes n.e.s., homogenised or reconstituted tobacco tobacco extracts, essences
212	2501	Salt (including table salt and denatured salt) pure sodium chloride whether or not in aqueous solution sea water
213	2502	Iron pyrites unroasted
214	2503	Sulphur of all kinds other than sublimed, precipitated and colloidal sulphur
215	2504	Graphite natural
216	2505	Sands of all kinds natural, whether or not coloured, other than metal-bearing sands of chapter 26
217	2506	Quartz (other than natural sands), quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
218	2507	Kaolin and other kaolinic clays whether or not calcined
219	2508	Clays (not including expanded clays of heading no. 6806), andalusite kyanite and sillimanite, whether or not calcined mullite chamotte or dinas earth
220	2509	Chalk
221	2510	Natural calcium phosphates natural aluminium calcium phosphates and phosphatic chalk
222	2511	Natural barium sulphate (barytes) natural barium carbonate, (witherite) whether or not calcined, other than barium oxide of heading no. 2816
223	2512	Siliceous fossil meals (eg kieselguhr, tripolite and diatomite) and similar siliceous earths whether or not calcined, of an apparent specific gravity of 1 or less
224	2514	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape
225	2515	Marble, travertine, ecaussine and other calcareous stone of an apparent specific gravity of less than 2.5, alabaster, whether cut by sawing etc, into blocks, slabs of a rectangular (square) shape
226	2516	Granite, porphyry, basalt, sandstone, other monumental and building stone, whether or not roughly trimmed, cut, by sawing etc, into blocks or slabs of a rectangular (including square) shape
227	2517	Pebbles, gravel, crushed stone for concrete aggregates for road or railway ballast, shingle or flint macadam of slag, dross etc tarred granules, chippings, powder of stones of heading no. 2515 and 2516
228	2518	Dolomite, whether or not calcined dolomite roughly trimmed, cut by sawing or otherwise into blocks or slabs of rectangular (including square) shape agglomerated dolomite (including tarred dolomite)
229	2519	Natural magnesium carbonate (magnesite) fused magnesia dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering magnesium oxide, pure or not
230	2520	Gypsum anhydrite plasters (consisting of calcined gypsum or calcium sulphate), coloured or not, with or without small quantities of accelerators or retarders
231	2521	Limestone flux limestone and other calcareous stone, of a kind used for the manufacture of lime or cement
232	2522	Quicklime, slaked lime and hydraulic lime other than calcium oxide and hydroxide of heading no. 2825
233	2523	Portland cement, aluminous cement (ciment fondu), slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers
234	2524	Asbestos
235	2525	Mica, including splittings mica waste
236	2526	Natural steatite whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape talc
237	2527	Natural cryolite natural chiolite
238	2528	Natural borates and concentrates thereof (whether calcined), but not including borates separated from natural brine natural boric acid containing not less than 85% of H3Bo3, calculated on the dry weight
239	2529	Felspar leucite nepheline and nepheline syenite fluorspar
240	2530	Mineral substances not elsewhere specified or included
241	2601	Iron ores and concentrates including roasted iron pyrites
242	2602	Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight
243	2603	Copper ores and concentrates
244	2604	Nickel ores and concentrates
245	2605	Cobalt ores and concentrates
246	2606	Aluminium ores and concentrates
247	2607	Lead ores and concentrates
248	2608	Zinc ores and concentrates
249	2609	Tin ores and concentrates
250	2610	Chromium ores and concentrates
251	2611	Tungsten ores and concentrates
252	2612	Uranium or thorium ores and concentrates
253	2613	Molybdenum ores and concentrates
254	2614	Titanium ores and concentrates
255	2615	Niobium, tantalum, vanadium or zirconium ores and concentrates
256	2616	Precious metal ores and concentrates
257	2617	Ores and concentrates n.e.s. in heading no. 2601
258	2618	Granulated slag (slag sand) from the manufacture of iron or steel
259	2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel
260	2620	Ash and residues (not from the manufacture of iron or steel) containing metals or metallic compounds
261	2621	Slag and ash, including seaweed ash (kelp), n.e.s. in chapter 26

262	2702	Lignite whether or not agglomerated, excluding jet
263	2703	Peat (including peat litter), whether or not agglomerated
264	2704	Coke and semi-coke of coal, lignite or peat, whether or not agglomerated retort carbon
265	2705	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons
266	2706	Tar distilled from coal, from lignite, peat and other mineral tars, whether or not dehydrated or partially distilled including reconstituted tars
267	2707	Oils and other products of the distillation of high temperature coal tar similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents
268	2708	Pitch and pitch coke obtained from coal tar or from other mineral tars
269	2709	Petroleum oils and oils obtained from bituminous minerals crude
270	3001	Glands, organs (extracts, secretions thereof) for organo-therapeutic uses, dried, powdered or not heparin and its salts other human or animal substances for therapeutic or prophylactic uses n.e.s
271	3002	Blood, human or animal prepared for therapeutic, prophylactic, diagnostic uses antisera and other blood fractions vaccines, toxins, cultures of micro organisms, similar products (not yeasts)
272	3003	Medicaments (not goods of heading no. 3002, 3005 or 3006) of two or more constituents mixed together for therapeutic or prophylactic use not in measured doses or in forms or packings for retail sale
273	3004	Medicaments (not goods of heading no. 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic use, put up in measured doses or in forms or packings for retail sale
274	3005	Wadding, gauze, bandages (dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or in forms or packings for retail sale, for medical, surgical or veterinary use
275	3006	Pharmaceutical goods
276	3101	Fertilizers animal or vegetable, whether or not mixed together or chemically treated fertilizers produced by the mixing or chemical treatment of animal or vegetable products
277	3103	Fertilizers mineral or chemical, phosphatic
278	3104	Fertilizers mineral or chemical, potassic
279	3301	Oils essential (concretes, absolutes) concentrates thereof in fats, fixed oils, waxes or the like (obtained by enfleurage or maceration) aqueous distillates, solutions and terpenic by-products thereof resinoids
280	3302	Odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry
281	3303	Perfumes and toilet waters
282	3304	Cosmetic and toilet preparations beauty, make-up and skin care preparations (excluding medicaments, including sunscreen or sun tan preparations), manicure or pedicure preparations
283	3305	Hair preparations for use on the hair
284	3306	Oral or dental hygiene preparations including fixative pastes and powders
285	3307	Perfumery, cosmetic or toilet preparations pre-shave, shaving, after-shave, bath preparations personal deodorants and depilatories room deodorisers, perfumed or not with disinfectant properties or not
286	3601	Explosives propellant powders
287	3602	Prepared explosives, other than propellant powders
288	3603	Safety fuses detonating fuses percussion or detonating caps igniters electric detonators
289	3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles
290	3605	Matches other than pyrotechnic articles of heading no. 3604
291	3903	Polymers of styrene, in primary forms
292	3909	Amino-resins, phenolic resins and polyurethanes, in primary forms
293	3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and similar products of chemical synthesis n.e.s. in chapter 39, in primary forms
294	3912	Cellulose and its chemical derivatives, n.e.s. or included, in primary forms
295	3914	Ion-exchangers based on polymers of heading no. 3901 to 3913, in primary forms
296	3915	Waste, parings and scrap, of plastics
297	3916	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics
298	3917	Tubes, pipes and hoses and fittings thereof (for example, joints, elbows, flanges), of plastics
299	3918	Floor coverings of plastics, self-adhesive or not, in rolls or tiles wall or ceiling coverings of plastics, in rolls of a width not less than 45cm
300	3922	Sanitary ware baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar articles, of plastic
301	3924	Tableware, kitchenware, other household articles and toilet articles, of plastics
302	3925	Plastics builders wares n.e.s. or included
303	4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar gums in primary forms or in plates, sheets or strip
304	4003	Reclaimed rubber in primary forms or in plates, sheets or strip
305	4004	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom
306	4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip
307	4006	Unvulcanised rubber in other forms (eg rods, tubes and profile shapes) and articles (eg discs and rings)
308	4007	Vulcanised rubber thread and cord
309	4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber
310	4011	New pneumatic tyres, of rubber
311	4012	Retreaded or used pneumatic tyres of rubber solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber
312	4013	Inner tubes, of rubber
313	4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber
314	4017	Hard rubber (eg ebonite) in all forms, including waste and scrap articles of hard rubber
315	4302	Tanned or dressed furskins (including heads, tails, paws, other pieces, cuttings), unassembled, or assembled (without addition of other materials), excluding those of heading no. 4303
316	4401	Fuel wood, in logs, billets, twigs, faggots or similar forms wood in chip or particles sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms
317	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
318	4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
319	4404	Hoopwood split poles piles, pickets, stakes of wood, pointed, not sawn lengthwise wooden sticks, roughly trimmed, not turned, bent, etc., suitable for walking sticks, umbrellas, tool handles, etc.
320	4405	Wood wool wood flour
321	4406	Railway or tramway sleepers (cross-ties) of wood
322	4407	Wood sawn or chipped lengthwise, sliced, peeled, whether or not planed, sanded or finger jointed, of a thickness exceeding 6mm
323	4408	Veneer sheets and sheets for plywood (spliced or not) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6mm
324	4409	Wood (including strips, friezes for parquet flooring, not assembled), continuously shaped (tongued, grooved, v-jointed, beaded or the like) along any edge or face, whether or not planed, sanded or finger-jointed

325	4410	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances
326	4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances
327	4412	Plywood, veneered panels and similar laminated wood
328	4413	Densified wood, in blocks, plates, strips or profile shapes
329	4414	Wooden frames for paintings, photographs, mirrors or similar objects
330	4416	Casks, barrels, vats, tubs and other coopers products and parts thereof, of wood, including staves
331	4417	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood boot or shoe lasts and trees, of wood
332	4418	Builders joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes
333	4419	Tableware and kitchenware, of wood
334	4420	Wood marquetry and inlaid wood caskets and cases for jewellery or cutlery, and similar articles of wood statuettes and other ornaments of wood wooden articles of furniture not falling in chapter 94
335	4421	Wooden articles n.e.s. in heading no. 4414 to 4420
336	4501	Natural cork, raw or simply prepared waste cork crushed, granulated or ground cork
337	4502	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)
338	4503	Cork articles of natural cork
339	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork
340	4601	Plaits and similar products of plaiting materials, assembled into strips or not plaiting materials, plaits and the like bound together in parallel strands or woven in sheet form, finished articles or not
341	4602	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading no. 4601 articles of loofah
342	4701	Wood pulp, mechanical wood pulp
343	4702	Chemical wood pulp, dissolving grades
344	4703	Chemical wood pulp, soda or sulphate, other than dissolving grades
345	4704	Chemical wood pulp, sulphite, other than dissolving grades
346	4705	Semi-chemical wood pulp
347	4706	Pulps of other fibrous cellulosic material
348	4707	Waste and scrap of paper and paperboard
349	4801	Newsprint, in rolls or sheets
350	4803	Tissue, towel, napkin stock or similar for household or sanitary uses, cellulose wadding, webs of cellulose fibres, in rolls over 36cm in width or rectangular sheets with one side exceeding 36cm when unfolded
351	4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes
352	4814	Wallpaper and similar wall coverings window transparencies of paper
353	4815	Floor coverings on a base of paper or of paperboard, whether or not cut to size
354	4818	Paper towels, toilet paper, tissues, handkerchiefs, napkins, tampons, serviettes and similar household, sanitary and hospital articles of paper
355	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
356	4903	Childrens picture, drawing or colouring books
357	4904	Music, printed or in manuscript, whether or not bound or illustrated
358	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
359	4906	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar, being originals drawn by hand hand-written texts photographic reproductions their carbon copies
360	4907	Unused postage, revenue or similar stamps of current or new issue in the country to which destined stamp-impressed paper cheque forms banknotes, stock, share or bond certificates and the like
361	4908	Transfers (decalcomanias)
362	4909	Printed or illustrated postcards printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings
363	4910	Calendars of any kind, printed, including calendar blocks
364	6901	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (eg kieselguhr, tripolite or diatomite) or of similar siliceous earths
365	6903	Ceramic goods (eg retorts, crucibles, muffles, nozzles, plugs, supports cupels, tubes, pipes, sheaths, rods) excluding those of siliceous fossil meals or of similar siliceous earths
366	6904	Ceramic building bricks, floor blocks, support or filler tiles and the like
367	6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods
368	6906	Ceramic pipes, conduits, guttering and pipe fittings
369	6907	Ceramic flags and paving, hearth or wall tiles, unglazed glazed ceramic mosaic cubes and the like, whether or not on a backing
370	6908	Ceramic flags and paving, hearth or wall tiles, glazed glazed ceramic mosaic cubes and the like, whether or not on a backing
371	6909	Ceramic ware for laboratory, chemical, other technical uses ceramic troughs, tubs, similar receptacles used in agriculture ceramic pots, jars and similar used in the conveyance or packing of goods
372	6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures
373	6911	Tableware, kitchenware, other household articles and toilet articles of porcelain or china
374	6912	Ceramic tableware, kitchenware, other household articles and toilet articles other than of porcelain or china
375	6913	Statuettes and other ornamental ceramic articles
376	6914	Ceramic articles n.e.s. in chapter 69
377	7001	Glass cullet and other waste and scrap of glass, glass in the mass
378	7002	Glass in balls (other than microspheres of heading no. 7018), rods or tubes, unworked
379	7003	Cast glass and rolled glass in sheets or profiles whether or not having an absorbent or reflecting layer, but not otherwise worked
380	7004	Glass drawn and blown, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked
381	7005	Glass float glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked
382	7006	Glass of heading no. 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, not framed or fitted with other materials
383	7007	Safety glass, consisting of toughened (tempered) or laminated glass
384	7008	Glass multiple-walled insulating units of glass
385	7009	Glass mirrors whether or not framed, including rear-view mirrors
386	7010	Carboys, bottles, flasks, jars, pots, phials, ampoules, containers of glass of a kind used for the conveyance or packing of goods preserving jars of glass stoppers, lids and other closures of glass
387	7011	Glass envelopes (including bulbs and tubes), open and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like
388	7012	Glass inners for vacuum flasks or other vacuum vessels
389	7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than of heading no. 7010 or 7018)
390	7014	Signalling glassware and optical elements of glass (other than those of heading no. 7015), not optically worked

391	7015	Clock, watch and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hallowed etc, not optically worked hollow glass spheres and their segments for manufacture
392	7016	Glass paving blocks, slabs, bricks, tiles etc, of pressed, moulded glass, whether or not wired, glass smallwares for decorative purposes leaded lights and the like multicellular or foam glass
393	7018	Glass beads, imitation pearls, precious or semi-precious stones and similar glass smallwares, statuettes and other ornaments of worked glass glass microspheres not exceeding 1mm in diameter
394	7019	Glass fibres (including glass wool) and articles thereof (eg yarn, woven fabrics)
395	7020	Glass articles n.e.s. in chapter 70
396	7101	Pearls natural or cultured, whether or not worked or graded but not strung, mounted or set ungraded pearls, natural or cultured, temporarily strung for convenience of transport
397	7102	Diamonds, whether or not worked, but not mounted or set
398	7103	Precious (excluding diamond) and semi-precious stone worked, graded, not strung, mounted, set ungraded precious (excluding diamond) and semi-precious stone, temporarily strung for convenience of transport
399	7104	Synthetic, reconstructed precious, semi-precious stone worked, graded or not, not strung or mounted, set ungraded synthetic, reconstructed precious, semi-precious stones, temporarily strung for transport
400	7105	Dust and powder of natural or synthetic precious or semi-precious stone
401	7106	Silver (including silver plated with gold or platinum) unwrought or in semi-manufactured forms, or in powder form
402	7107	Base metals clad with silver not further worked than semi-manufactured
403	7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form
404	7109	Base metals or silver, clad with gold, not further worked than semi-manufactured
405	7110	Platinum unwrought or in semi-manufactured forms, or in powder form
406	7111	Base metals, silver or gold, clad with platinum not further worked than semi-manufactured
407	7112	Waste and scrap of precious metal or of metal clad with precious metal
408	7113	Jewellery articles and parts thereof, of precious metal or of metal clad with precious metal
409	7114	Articles of goldsmiths or silversmiths wares and parts thereof, of precious metal or of metal clad with precious metal
410	7115	Articles of precious metal or of metal clad with precious metal
411	7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)
412	7117	Imitation jewellery
413	7118	Coin
414	7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms
415	7202	Ferro-alloys
416	7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or the like iron having a minimum purity of 99.94%, in lumps, pellets or similar forms
417	7204a	Ship plates
418	7204b	Other re-rollable scrap
419	7204c	Re-meltable scrap
420	7204d	Compressor scrap
421	7204e	Other iron and steel scrap
422	7205	Granules and powders, of pig iron, spiegeleisen, iron or steel
423	7206a	Iron and non-alloy steel ingots / bala
424	7206b	Other iron & non-alloy steel in primary forms
425	7207a	Iron and non-loy steel billets
426	7207b	Other iron and non-alloy steel semi-finished products
427	7211	Iron or non-alloy steel flat-rolled products, width less than 600mm, not clad, plated or coated
428	7212a	Iron or non-alloy steel flat-rolled products, width less than 600mm, clad, plated or coated
429	7213a	Iron or non-alloy steel bars and rods, hot-rolled, in irregularly wound coils
430	7216	Iron or non-alloy steel, angles, shapes and sections
431	7217	Wire of iron or non-alloy steel
432	7218	Stainless steel in ingots or other primary forms semi-finished products of stainless steel
433	7219	Stainless steel flat-rolled products of width of 600mm or more
434	7220	Stainless steel flat-rolled products of width less than 600mm
435	7221	Stainless steel bars and rods, hot-rolled, in irregularly wound coils
436	7222	Stainless steel bars and rods, angles, shapes and sections
437	7223	Stainless steel wire
438	7224	Alloy steel in ingots or other primary forms, semi-finished products of other alloy steel
439	7226	Alloy steel flat-rolled products, of a width of less than 600mm
440	7227	Steel, alloy bars and rods, hot-rolled, in irregularly wound coils
441	7228	Alloy steel bars, rods, shapes and sections hollow drill bars and rods, of alloy or non-alloy steel
442	7229	Wire of other alloy steel
443	7302	Railway or tramway track constructions of iron or steel rails, check and track rails, switch blades, crossing frogs, point rods, sleepers, fish-plates, chair wedges, sole plates, bedplates, ties and the like
444	7303	Tubes, pipes and hollow profiles, of cast iron
445	7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel
446	7305	Tubes and pipes (eg welded, riveted or similarly closed), internal and external circular cross-sections, external diameter of which exceeds 406.4mm, of iron or steel
447	7306	Tubes, pipes and hollow profiles (eg open seam or welded, riveted or similarly closed), of iron or steel
448	7307	Tube or pipe fittings (eg couplings, elbows, sleeves), of iron or steel
449	7309	Reservoirs, tanks, vats and similar containers for any material (excluding compressed or liquefied gas), of iron or steel, capacity exceeding 300l, whether or not lined or heat insulated
450	7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (excluding compressed or liquefied gas), of iron or steel, capacity not exceeding 300l, whether or not lined or heat-insulated
451	7311	Containers for compressed or liquefied gas, of iron or steel
452	7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated
453	7313	Barbed wire of iron or steel twisted hoop or single flat wire, barbed or not and loosely twisted double wire, of a kind used for fencing, of iron or steel
454	7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire expanded metal of iron or steel
455	7316	Anchors, grapnels and parts thereof, of iron or steel
456	7317	Nails, tacks, drawing pins, corrugated nails, staples (not those of heading no. 8305) and the like, of iron or steel, with heads of other material or not, but excluding articles with heads of copper
457	7320	Springs and leaves for springs, of iron or steel

458	7321	Stoves, ranges, grates, cookers (those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances and parts, of iron or steel
459	7322	Radiators for central heating, not electrically heated and parts thereof, of iron or steel air heaters, hot air distributors not electrically heated, with motor fan or blower
460	7323	Table, kitchen, other household articles and parts, of iron or steel iron or steel wool pot scourers and scouring or polishing pads, gloves and the like, of iron or steel
461	7324	Sanitary ware and parts thereof, of iron or steel
462	7401	Copper mattes cement copper (precipitated copper)
463	7402	Copper unrefined, copper anodes for electrolytic refining
464	7403	Copper refined and copper alloys, unwrought
465	7404	Copper waste and scrap
466	7405	Copper master alloys
467	7406	Copper powders and flakes
468	7407	Copper bars, rods and profiles
469	7408	Copper wire
470	7409	Copper plates, sheets and strip of a thickness exceeding 0.15mm
471	7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm
472	7414	Copper cloth (including endless bands) of copper wire, grill and netting, expanded metal of copper
473	7415	Nails, tacks, drawing pins, staples (not those of heading no. 8305) and the like, of copper or iron or steel with heads of copper screws bolts, nuts, screws hooks, rivets, cotters, washers of copper
474	7416	Copper springs
475	7417	Cooking or heating apparatus of a kind used for domestic purposes, non-electric and parts thereof, of copper
476	7418	Table, kitchen or other household articles and parts thereof, of copper pot scourers, scouring, polishing pads, gloves and the like
477	7419	Copper articles thereof n.e.s.
478	7501	Nickel mattes nickel oxide sinters and other intermediate products of nickel metallurgy
479	7502	Nickel unwrought
480	7503	Nickel waste and scrap
481	7504	Nickel powders and flakes
482	7505	Nickel bars, rods, profiles and wire
483	7506	Nickel plates, sheets, strip and foil
484	7507	Nickel tubes, pipes and tube or pipe fittings (eg couplings, elbows, sleeves)
485	7601	Aluminium unwrought
486	7602	Aluminium waste and scrap
487	7603	Aluminium powders and flakes
488	7604	Aluminium bars, rods and profiles
489	7605	Aluminium wire
490	7606	Aluminium plates, sheets and strip, thickness exceeding 0.2mm
491	7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm
492	7608	Aluminium tubes and pipes
493	7609	Aluminium tube or pipe fittings (eg couplings, elbows, sleeves)
494	7611	Aluminium reservoirs, tanks, vats and the like for material (not compressed or liquefied gas) of capacity over 300l, whether or not lined, heat-insulated, not fitted with mechanical, thermal equipment
495	7612	Aluminium casks, drums, cans, boxes etc (including rigid, collapsible tubular containers), for materials other than compressed, liquefied gas, 300l capacity or less, lined, heat-insulated or not
496	7613	Aluminium containers for compressed or liquefied gas
497	7614	Aluminium stranded wire, cables, plaited bands and the like, (not electrically insulated)
498	7615	Aluminium table, kitchen or other household articles and parts thereof, pot scourers and scouring or polishing pads, gloves and the like, sanitary ware and parts thereof
499	7616	Aluminium articles n.e.s. in chapter 76
500	7801	Lead unwrought
501	7802	Lead waste and scrap
502	7803	Lead bars, rods, profiles and wire
503	7804	Lead plates, sheets, strip and foil, lead powders and flakes
504	7805	Lead tubes, pipes and tube or pipe fittings (eg couplings, elbows, and sleeves)
505	7806	Lead articles n.e.s. in chapter 78
506	7901	Zinc unwrought
507	7902	Zinc waste and scrap
508	7903	Zinc dust, powders and flakes
509	7904	Zinc bars, rods, profiles and wire
510	7905	Zinc plates, sheets, strip and foil
511	7906	Zinc tubes, pipes and tube or pipe fittings (eg couplings, elbows, sleeves)
512	7907	Zinc articles n.e.s. in chapter 79
513	8001	Tin unwrought
514	8002	Tin waste and scrap
515	8003	Tin bars, rods, profiles and wire
516	8004	Tin plates, sheets and strip, of a thickness exceeding 0.2mm
517	8005	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2mm, tin powders and flakes
518	8006	Tin tubes, pipes and tube or pipe fittings (eg couplings, elbows, sleeves)
519	8007	Tin articles n.e.s. in chapter 80
520	8101	Tungsten (wolfram) articles thereof, including waste and scrap
521	8102	Molybdenum articles thereof, including waste and scrap
522	8103	Tantalum articles thereof, including waste and scrap
523	8104	Magnesium articles thereof, including waste and scrap
524	8105	Cobalt mattes and other intermediate products of cobalt metallurgy, cobalt and articles thereof, including waste and scrap
525	8106	Bismuth articles thereof, including waste and scrap
526	8107	Cadmium articles thereof, including waste and scrap
527	8108	Titanium articles thereof, including waste and scrap
528	8109	Zirconium articles thereof, including waste and scrap

529	8110	Antimony articles thereof, including waste and scrap
530	8111	Manganese articles thereof, including waste and scrap
531	8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium and articles of these metals, including waste and scrap
532	8113	Cermets articles thereof, including waste and scrap
533	8201	Tools, hand spades, shovels, mattocks, picks, hoes, forks, rakes, axes, bill hooks etc, secateurs, scythes, sickles, hay knives, hedge shears and other tools used in agriculture, horticulture, forestry
534	8208	Knives and cutting blades, for machines or for mechanical appliances
535	8209	Tools plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets
536	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading no. 8208, and blades therefor
537	8212	Razors and razor blades (including razor blade blanks in strips)
538	8213	Scissors tailors shears and similar shears, and blades therefor
539	8214	Cutlery other articles, (eg hair clippers, butchers or kitchen cleavers, choppers and mincing knives, paper knives), manicure or pedicure sets and instruments (including nail files)
540	8215	Cutlery spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter knives, sugar tongs and similar kitchen or tableware
541	8301	Padlocks and locks (key, combination, electrically operated) of base metal clasps and frames with clasps incorporating locks, of base metal, keys for any or the foregoing articles, of base metal
542	8302	Base metal mountings, fittings and similar articles for furniture, doors, staircases, windows, trunks, chests etc, castors with mountings of base metal, automatic door closers of base metal
543	8303	Safes armoured or reinforced, strong-boxes, doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal
544	8304	Office equipment filing cabinets, card-index cabinets, paper trays and rests, pen trays, office-stamp stands and the like, of base metal, other than office furniture of heading no. 9403
545	8305	Stationery fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and the like, staples in strips (for offices, upholstery, packaging), of base metal
546	8306	Bells, gongs and the like non-electric, statuettes, other ornaments, photograph, picture, similar frames, mirrors, of base metal
547	8307	Tubing flexible, with or without fittings, of base metal
548	8309	Stoppers, caps, lids (including crown corks, screw caps, pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packaging accessories, of base metal
549	8310	Sign plates, name plates, address plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading no. 9405
550	8601	Rail locomotives powered from an external source of electricity or by electric accumulators
551	8602	Rail locomotives (other than those of heading no. 8601), locomotive tenders
552	8603	Railway or tramway coaches, vans and trucks self-propelled tenders, other than those of heading no. 8604
553	8604	Railway or tramway maintenance or service vehicles whether or not self-propelled (eg workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)
554	8605	Railway or tramway coaches passenger coaches, luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading no. 8604)
555	8606	Railway or tramway goods vans and wagons not self-propelled
556	8607	Railway or tramway locomotives or rolling stock parts thereof
557	8608	Railway or tramway track fixtures and fittings mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields parts thereof
558	8609	Containers (including containers for transport of fluids) specially designed and equipped for carriage by one or more modes of transport
559	8701	Tractors (other than tractors of heading no 8709)
560	8702	Vehicles public transport passenger type
561	8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading no. 8702), including station wagons and racing cars
562	8704	Vehicles for the transport of goods
563	8705	Special purpose motor vehicles not those for the transport of persons or goods (eg breakdown lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units etc)
564	8706	Chassis fitted with engines, for the motor vehicles of heading no. 8701 to 8705
565	8707	Bodies (including cabs) for the motor vehicles of heading no. 8701 to 8705
566	8708	Motor vehicles parts and accessories, of heading no. 8701 to 8705
567	8709	Works trucks, self-propelled, (not fitted with lifting or handling equipment), for factories, warehouses etc, for short distance transport of goods, tractors used on railway station platforms parts thereof
568	8710	Tanks and other armoured fighting vehicles motorised, whether or not fitted with weapons, and parts of such vehicles
569	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars side-cars
570	8712	Bicycles and other cycles including delivery tricycles, not motorised
571	8713	Invalid carriages whether or not motorised or otherwise mechanically propelled
572	8714	Vehicles parts and accessories of heading no. 8711 to 8713
573	8715	Baby carriages and parts thereof
574	8716	Trailers and semi-trailers other vehicles, not mechanically propelled parts thereof
575	8801	Aircraft, non-powered balloons, dirigibles, gliders, hang-giders and the like
576	8802	Aircraft (eg helicopters, aeroplanes), spacecraft (including satellites) and spacecraft launch vehicles
577	8803	Aircraft parts of heading no. 8801 or 8802
578	8804	Parachutes (including dirigible) and rotochutes parts thereof and accessories thereto
579	8805	Aircraft launching gear, deck-arrestor or similar gear, ground flying trainers parts of the foregoing articles
580	8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods
581	8902	Fishing vessels, factory ships and other vessels for processing or preserving fishery products
582	8903	Yachts and other vessels for pleasure or sports, rowing boats and canoes
583	8904	Tugs and pusher craft
584	8905	Light-vessels, fire-floats, dredgers, floating cranes, other vessels the navigability of which is subsidiary to main function floating docks, floating, submersible drilling, production platforms
585	8906	Vessels other, including warships and lifeboats, other than rowing boats
586	8907	Boats, floating structures, other (for eg rafts, tanks, coffer-dams, landing stages, buoys and beacons)
587	8908	Vessels and other floating structures for breaking up
588	9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts or fittings for instruments or apparatus, other than such elements of glass not optically worked
589	9003	Frames and mountings for spectacles, goggles or the like, and parts
590	9004	Spectacles, goggles and the like corrective, protective or other
591	9005	Binoculars, monoculars, other optical telescopes, mountings therefor other astronomical instruments, mountings therefor, but not including instruments for radio-astronomy

592	9006	Cameras, photographic (excluding cinematographic) photographic flashlight apparatus and flashbulbs other than discharge lamps of heading no. 8539
593	9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus
594	9008	Image projectors, other than cinematographic photographic (other than cinematographic) enlargers and reducers
595	9009	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus
596	9010	Photographic (including cinematographic) laboratory equipment, (including apparatus for projection of circuit patterns on sensitised semi-conductor materials) n.e.s., negatoscopes projection screens
597	9011	Microscopes, compound optical including those for microphotography, microcinematography or microprojection
598	9012	Microscopes (excluding optical microscopes) and diffraction apparatus
599	9013	Liquid crystal devices not constituting articles provided for more specifically in other headings lasers, not laser diodes other optical appliances and instruments n.e.s. in this chapter
600	9014	Navigational instruments and appliances direction finding compasses
601	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses, rangefinders
602	9017	Drawing, marking-out, mathematical calculating instruments (drafting machines, protractors, drawing sets etc) instruments for measuring length (eg measuring rods, tapes, micrometers, callipers) n.e.s.
603	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight testing instruments
604	9019	Mechano-therapy, massage appliances psychological aptitude testing apparatus ozone, oxygen, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
605	9020	Breathing appliances and gas masks excluding protective masks having neither mechanical parts nor replaceable filters and excluding apparatus of item no. 9019.20
606	9021	Orthopaedic appliances including crutches, surgical belts and trusses splints and other fracture appliances artificial parts of the body hearing aids and other which are worn, carried or implanted in the body to compensate for a defect or disability
607	9022	X-ray, alpha, beta, gamma radiation apparatus x-ray tubes, x-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like
608	9023	Instruments, apparatus and models, designed for demonstrational purposes (in education or exhibitions), unsuitable for other uses
609	9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity of other mechanical properties of materials (eg metals, wood, textiles, paper, plastics)
610	9029	Revolution counter, production counters, taximeters, mileometers, pedometers and the like, speed indicators and tachometers, other than those of heading no. 9015, stroboscopes
611	9032	Regulating or controlling instruments and apparatus automatic type
612	9033	Machines and appliances, instruments or apparatus of chapter 90 parts and accessories n.e.s. in chapter 90
613	9101	Wrist-watches, pocket-watches, stop-watches and other watches with case of precious metal or of metal clad with precious metal
614	9102	Wrist-watches, pocket-watches, stop-watches and other watches, other than those of heading no. 9101
615	9103	Clocks with watch movements, excluding clocks of heading no. 9104
616	9104	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels
617	9105	Clocks, other, n.e.s.
618	9107	Time switches with clock, watch movement or synchronous motor
619	9108	Watch movements complete and assembled
620	9109	Clock movements complete and assembled
621	9110	Watch or clock movements, complete, unassembled or partly assembled (movement sets) incomplete watch or clock movements, assembled rough watch or clock movements
622	9111	Watch cases and parts thereof
623	9112	Clock cases and cases of a similar type for other goods of this chapter and parts thereof
624	9113	Watch straps, watch bands, watch bracelets and parts thereof
625	9114	Clock or watch parts n.e.s. in chapter 91
626	9201	Pianos including automatic pianos, harpsichords and other keyboard stringed instruments
627	9202	Musical instruments string, n.e.s. in heading no. 9201, (eg guitars, violins, harps)
628	9203	Keyboard pipe organs harmoniums and similar keyboard instruments with free metal reeds
629	9204	Accordions and similar instruments mouth organs
630	9205	Musical instruments wind, (eg clarinets, trumpets, bagpipes)
631	9206	Musical instruments percussion (eg drums, xylophones, cymbals, castanets, maracas)
632	9207	Musical instruments the sound of which is produced or must be amplified, electrically (eg organs, guitars, accordions)
633	9208	Musical boxes, fairground and mechanical street organs, mechanical singing birds, musical saws and musical instruments nes in chapter 92 decoy calls of all kinds whistles call horns and other mouth-blown sound signalling instruments
634	9209	Musical instrument parts (eg mechanisms for musical boxes) and accessories (eg cards, discs and rolls for mechanical instruments), metronomes, tuning forks and pitch pipes
635	9301	Military weapons other than revolvers, pistols and arms of heading no. 9307
636	9302	Revolvers and pistols other than those of heading no. 9303 or 9304
637	9303	Firearms other similar devices (eg sporting shotguns and rifles, muzzle-loading firearms, very pistols, devices for firing flares or blank ammunition, captive bolt humane killers, line throwing guns)
638	9304	Firearms (eg spring, air or gas guns and pistols, truncheons), excluding those of heading no. 9307
639	9305	Firearms parts and accessories of articles of heading no. 9301 to 9304
640	9306	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof cartridges and other ammunition, projectiles and parts thereof, including shot and cartridge wads
641	9307	Arms swords, cutlasses, bayonets, lances and the like, parts thereof and scabbards and sheaths therefor
642	9401	Seats (not those of heading no. 9402), whether or not convertible into beds and parts thereof
643	9402	Furniture medical, surgical, dental or veterinary (eg operating tables, hospital beds, dentists chairs) barbers chairs parts
644	9403	Furniture and parts thereof, n.e.s. in chapter 94
645	9404	Mattress supports articles of bedding (eg mattresses, quilts, eiderdowns, cushions pouffes and pillows), fitted with springs or stuffed, whether or not covered
646	9405	Lamps, light fittings including searchlights, spotlights and parts thereof, n.e.s. illuminated signs, name-plates and the like, having permanently fixed light source and parts thereof n.e.s. or included
647	9501	Toys wheeled, designed to be ridden by children (eg tricycles, scooters, pedal cars), dolls carriages
648	9502	Dolls representing only human beings
649	9503	Toys, other reduced-size (scale) models and similar recreational models, working or not puzzles of all kinds
650	9504	Games funfair, table or parlour, articles thereof including pintables billiards, special tables for casino games and automatic bowling alley equipment
651	9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes

652	9506	Gymnastics, athletics, other sports (including table tennis) or outdoor games equipment, n.e.s. in this chapter, swimming pools and paddling pools
653	9507	Fishing rods, fish-hooks and other line fishing tackle fish landing nets and the like decoy birds (not those of heading no. 9208 or 9705) and similar hunting or shooting requisites
654	9508	Roundabouts, swings, shooting galleries, other fairground amusements, travelling circuses, travelling menageries and travelling theatres
655	9601	Ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material and articles of these materials worked, (including articles obtained by moulding)
656	9602	Vegetable, mineral carving material and articles of these materials, moulded or carved articles of wax, stearin, natural gums, resins or modelling pastes, worked unhardened gelatin (not heading no. 3503)
657	9604	Hand sieves and hand riddles
658	9605	Travel sets for personal toilet, sewing, shoe or clothes cleaning
659	9607	Slide fasteners and parts thereof
660	9608	Pens ball-point, felt tipped, other porous tipped pens fountain pens, stylograph pens duplicating stylos, propelling or sliding pencils parts of the foregoing, excluding those of heading no. 9609
661	9609	Pencils (not of heading no. 9608), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors chalks
662	9610	Slates and boards, with writing or drawing surfaces, whether or not framed
663	9611	Stamps date, numbering, sealing stamps and the like (including devices for printing or embossing labels), designed for operating by hand hand operated composing sticks and printing sets
664	9612	Typewriter, similar ribbons, inked, otherwise prepared for giving impressions, whether or not on spools or in cartridges ink pads, whether or not inked, with or without boxes
665	9613	Cigarette lighters and other lighters, whether or not mechanical or electrical and parts thereof other than flints and wicks
666	9614	Smoking pipes (including pipe bowls) and cigar or cigarette holders and parts thereof
667	9615	Combs, hair-slides and similar hairpins, curling pins, curling grips and hair curlers and the like, other than those of heading no. 8516 and parts thereof
668	9616	Scent sprays and similar toilet sprays and mounts and heads therefor powder-puffs and pads for the application of cosmetics or toilet preparations
669	9617	Vacuum flasks and other vacuum vessels, complete with cases parts thereof other than glass inners
670	9618	Tailors dummies and other lay figures automata and other animated displays used for shop window dressing
671	9619	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.
672	9701	Paintings, drawings, pastels, executed entirely by hand not drawings of heading no. 4906 and not hand-painted, hand-decorated manufactured articles collages and similar decorative plaques
673	9702	Engravings, prints and lithographs original
674	9703	Sculptures and statuary original, in any material
675	9704	Stamps, postage or revenue stamp-postmarks, first-day covers, postal stationery (stamped paper) and like, used, or if unused not of current or new issue in the country to which they are destined
676	9705	Collections and collectors pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest
677	9706	Antiques of an age exceeding one hundred years
678	9801	Services provided or rendered by hotels, motels, guest houses, restaurants, marriage halls, lawns, clubs and caterers
679	9802	Advertisements
680	9803	Air Line (Travel By Air)
681	9804	Construction
682	9805	Services provided or rendered by persons authorized to transact business on behalf of others
683	9806	Services provided or rendered in the matter of sale, purchase or hire
684	9807	Services provided or rendered by property developers or promoters for: a) development of purchased or leased land for conversion into residential or commercial plots. b) construction of residential or commercial units
685	9809	Services provided or rendered by persons engaged in contractual execution of work or furnishing supplies
686	9810	Services provided or rendered for personal care by beauty parlours, beauty clinics, slimming clinics or centers and others
687	9811	Services provided or rendered by laundries and dry cleaners
688	9812	Telecommunication Services
689	9814	Architect Town Planners
690	9816	Services provided by pathological laboratories.
691	9817	Services provided or rendered by medical diagnostic laboratories including X-Rays, CT Scan, M.R. Imaging etc
692	9818	Services provided or rendered by specialized agencies.
693	9819	Services provided or rendered by specified persons or business
694	9821	Services provided or rendered in specified fields
695	9822	Services provided or rendered for specified purposes
696	9823	Franchise services
697	9824	Construction services
698	9825	Medical Laboratories
699	9827	Telecom Companies
700	9829	Labour and manpower supply services
701	9830	Services provided in the matter of manufacturing or processing for others on toll basis
702	9831	Race Club: (a) Services of entry/admission (b) Other services
703	9832	Services provided or rendered by programme producers and production houses
704	9833	Services provided or rendered by corporate law consultants
705	9834	Services provided or rendered by fashion designers
706	9835	Services provided or rendered by call centers
707	9836	Services provided or rendered by persons engaged in intercity transportation or carriage of goods by road or through pipeline or conduit
708	9837	Ready mix concrete services
709	9838	Intellectual property services
710	9839	Erection, commissioning and installation services
711	9840	Technical inspection and certification services, including quality control certification services
712	9841	Valuation services, including competency and eligibility testing services
713	9842	Cosmetic and plastic surgery and transplantations
714	9843	Visas processing services, including advisory or consultancy services for migration or visa application filing services
715	9844	Debt collection services and other debt recovery services provided or rendered by debt collection agencies or recovery agencies or other persons
716	9993	Restaurant sector 7.5%
717	9994	Other POS sectors